

CHAPTER 185

SURPLUS WAR MATERIAL—USE TAX

S. F. 54

AN ACT to amend section six thousand nine hundred forty-three and seventy-six thousandths (6943.076), and section six thousand nine hundred forty-three and one hundred and three thousandths (6943.103), code of Iowa, 1939, and providing for the imposition of a use tax upon purchases of tangible personal property from the government of the United States or any of its agencies by ultimate consumers.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one (1) of section six thousand nine hundred
2 and forty-three and seventy-six thousandths (6943.076), Code, 1939,
3 is hereby amended by adding the following:

4 "Purchases of tangible personal property from the Government of
5 the United States or any of its agencies by ultimate consumers are
6 hereby declared to be subject to the State Use Tax."

1 SEC. 2. Section six thousand nine hundred and forty-three and one-
2 hundred three thousandths (6943.103), Code, 1939, is hereby amended
3 by adding thereto the following paragraph:

4 "Purchases of tangible personal property made from the Govern-
5 ment of the United States or any of its agencies by ultimate consumers
6 shall be subject to the tax imposed by this section. Industrial mate-
7 rials and equipment owned by the Federal Government within the
8 State of Iowa of a character not ordinarily readily obtainable within
9 the state, shall not be subject to use tax when sold, if such industrial
10 materials and equipment would not be subject to use tax if such were
11 sold outside of the state for use in Iowa."

1 SEC. 3. This act shall not apply to purchases made by counties or
2 municipal corporations.

1 SEC. 4. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the
3 Anamosa Eureka, a newspaper published at Anamosa, Iowa, and the
4 Tri County News, a newspaper published at Farmington, Iowa.

Approved March 30, 1945.

I hereby certify that the foregoing act was published in the Anamosa Eureka, Anamosa, Iowa, April 5, 1945, and the Tri County News, Farmington, Iowa, April 12, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 186

TEMPORARY RETAIL SALES PERMIT

H. F. 3

AN ACT providing for the issuance of temporary permits to persons engaging temporarily in the business of retail sales in Iowa.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section six thousand nine hundred forty-three and
2 eighty-four one-thousandths (6943.084), Code, 1939, is amended by

3 adding thereto the following subsection:

4 "7. Every person desiring to engage temporarily in the conduct of
5 a business as a retailer within the state, shall file with the commission
6 an application for a temporary permit. The commission shall issue a
7 temporary permit for any number of days or months not exceeding six
8 (6) months. A temporary permit may be renewed from time to time
9 in the discretion of the commission and shall expire automatically
10 on the final day for which it shall have been issued, unless renewed.
11 Itinerant merchants, seasonal retailers, peddlers and persons selling
12 tangible personal property at retail without a permanent or fixed place
13 of business, shall operate on a temporary permit and shall not be
14 issued a regular permit unless they shall have established a regular
15 place of business. The commission shall prescribe rules and regula-
16 tions as to the issuance of temporary permits and the collection of tax
17 due from retailers operating by virtue of a temporary permit. All the
18 provisions of the first three (3) subsections of this section, shall apply
19 to temporary permits as far as consistent herewith."

Approved February 21, 1945.

CHAPTER 187

SALES TAX PERMITS

H. F. 46

AN ACT amending subsection two (2) of section six thousand nine hundred forty-three and eighty-nine thousandths (6943.089), code, 1939, modifying the penalties for failure to take out sales tax permits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Subsection two (2) of section six thousand nine
2 hundred forty-three and eighty-nine thousandths (6943.089), Code,
3 1939, is hereby amended by striking out the last three (3) lines of
4 said subsection and substituting in lieu thereof the following: "One
5 hundred dollars (\$100) or imprisonment in the county jail for not
6 more than thirty (30) days in the discretion of the court."

Approved January 29, 1945.

CHAPTER 188

CLAIMS FOR TAX REFUNDS

H. F. 40

AN ACT to amend chapter two hundred thirty-six (236), Acts of the Forty-ninth General Assembly, relating to tax refunds.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter two hundred thirty-six (236) Acts of the Forty-
2 ninth General Assembly, is amended by inserting after the word "re-